



**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Accounts – Streamlining of Public Account operations – Re-defining the Personal Deposit (PD) Accounts – Re-classification of the PD Account structure – Re-establishing the Audit processes – Submission of Accounts – Orders – Issued.

FINANCE (CASH & DEBT MANAGEMENT) DEPARTMENT

G.O. Ms. No.: 99

Dated: 14.08.2019

Read the following:-

- 1.) GO Ms. No. 43, Dated 22/04/2000 of Finance & Planning (W&M) Department.
- 2.) GO Ms. No. 507, Dated 10/04/2002 of Finance (TFR) Department.
- 3.) GO Ms. No. 140, Dated 02/06/2005 of Finance (BG) Department.
- 4.) GO Ms. No. 113, Dated 10/05/2007 of Finance (W&M) Department.
- 5.) Govt. Memo. No. 32077-A/253/A1/DCM.I/2013, Dated 09/07/2013 of Finance (DCM.I) Department.
- 6.) GO Ms. No. 131, Dated 30/05/2014 of Finance (DCM-II) Department.
- 7.) Govt. Memo. No. 21022/13/DCM.I/2017, Dated 11/08/2017 of Finance (CM) Department.
- 8.) GO Ms. No. 165, Dated 19/09/2017 of Finance (CM) Department.
- 9.) GO Ms. No. 43, Dated 27/03/2018 of Finance (BUD-I) Department.
- 10.) CFMS Circular-3, Dated 09/04/2018 of PFS (FAC) & Chairman, AP Centre for Financial Systems and Services, Ibrahimpatnam.

ORDER:

Articles 261 to 272 of Andhra Pradesh Financial Code, Vol-I deals with opening, operation and lapsing of funds of Personal Deposits Accounts. In the G.O. 1st read above, Government have issued detailed instructions for withdrawal of funds from Personal Deposit Accounts. All the Personal Deposit Accounts are classified into three (3) categories viz., Category-A: Non-Lapsable Deposits; Category-B: Lapsable Deposits as per Codal Provisions & Category-C: Lapsable Deposits as per Government Orders. In the G.O. 2nd read above, detailed instructions were given on norms for upholding Public Finance Accountability to be observed before release and drawal of Government funds.

2. In pursuance of the provisions under Articles 261 and 272 of Andhra Pradesh Financial Code, Vol-I, Government issued orders in the G.O. 3rd read

above revising the procedure for opening of Personal Deposit Accounts in favour of various public authorities and retaining the power of authorization of PD Accounts with the Government, along with outlining various norms to be followed.

3. In the G.O. 4th read above, Government have issued detailed instructions on funds flow, accountability and proper utilization of funds received directly from Government of India and released by State Government. In the Government Memo 5th read above, instructions were issued exempting salary payments from obtaining prior clearance of Finance Department, irrespective of amounts involved, as in the case of utility payments, provided that all such payments are through ECS (Electronic Clearing Services) / DBT (Direct Beneficiary Transfer) mode.

4. In the G.O. 6th read above, guidelines were issued for operationalization of PD Accounts Portal with effect from 09/06/2014. In the Government memo 7th read above, Government have dispensed with the procedure regarding issue of clearance by Finance Department for adjustment of bills to PD Accounts and LOC by the Treasury Officer to bank in respect of Category-A Deposits. It was further ordered therein that the limit for clearance of PD cheques of Centrally Assisted State Developmental Schemes (CASDS) and Matching State Share (MSS) be increased to Rs.10.00 Crore from Rs.1.00 Crore and also ordered for assigning detailed heads to CASDS and MSS under Public Accounts for easy identification.

5. In the G.O. 8th read above, Government have reiterated that the outstanding amounts in the PD Accounts under Category-C should be lapsed at the end of the subsequent financial year. Further, in partial modification of the orders issued in GO 1st read above, Government have ordered that the unspent balances of lapsable PD Accounts shall be lapsed and adjusted to 'Minor Head-912-Deduct recoveries of unspent balances', of the respective Major Head and such lapsed amount shall be deducted from the overall expenditure of the department concerned in the lapsed year.

6. In the references 9th and 10th read above, Government have introduced Comprehensive Financial Management System (CFMS) with effect from 01.04.2018 and, PD Accounts' functions and processes are subsumed in the CFMS PD processes. With this, the legacy PD Portal stands withdrawn and retired. In CFMS, drawal of amounts from PD Accounts is through PD Disbursement bill and payable directly to the end-beneficiaries/ third parties under Direct Beneficiary Transfer (DBT) mode. All such payments, once approved by the respective authorized authorities, are done through the RBI 'e-Kuber' process. Thereby, the process of drawal and disbursement by way of cheque is effectively dispensed.

7. Based on the experiences gained over the last 19 years in the administration of PD Accounts and to make effective use of the PD accounts towards the development needs of the infant, yet strongly growing state of Andhra Pradesh, it is felt imperative to undertake systemic review of the PD Accounts and related processes in the State. It is also proposed to address the aspects of implementing the recommendations of Public Accounts Committee (PAC) of AP State Legislature and Accountant General (AG) of AP feedback. This review also proposed to cover the issues of PD Accounts in the context of the management of strained financial resources of the State as well as from the perspective of increasing efficiency of Public Financial Management.

8. In this context, a review of PD Accounts' operations, outlined in G.O. Ms. No.: 43, from 2000 to 2019, revealed the following deficiencies:-

- a.) **Tedious process in opening of a new PD Account** – *Opening of a new PD Account is ordered by the Cash & Debt Management section of Finance Department. Director of Treasuries and Accounts further issues authorization to the District Treasuries and the CEO, APCFSS to open the Personal Deposit Account and assign to a PD administrator, by marking a copy to the Accountant General, Andhra Pradesh.*
- b.) **Reconciliation issues between the AG and the Treasury** – *Issues in communicating the notification of creating a new PD Account and AG recording the commencement of transactions for the newly opened PD Account, is resulting in discrepancy between Accountant General and Treasury records during reconciliation.*
- c.) **Inaccurate and not a meaningful classification** – *The current classification of PD Accounts into A, B & C categories, as outlined in earlier Government Orders in references, is not reflective of the true nature of categorization. Further, those deposits/accounts that are not Personal Deposits in nature (ex. 8443 Civil Deposits – MH 104 Civil Court Deposits) are also being referred to as PD Accounts. For example, regular Deposits like Court Deposits, Revenue Deposits, Education Deposits, Local Bodies related Deposits, Forest Deposits, Public Works Deposits are referred to as PD Accounts. While many of these are just Civil Deposits, they are interchangeably referred to as Personal Deposit.*
- d.) **Inability to track the source of funds in PD Accounts** – *The source of funds, i.e. Scheme wise / GO wise funds released and adjusted into PD Accounts and expenditure incurred therefrom are not properly watched by the PD Administrators / Treasury officers, upto the end of financial year 2017-18. As a result, there was a scope for diversion of funds from one scheme to another. During 2018-19, with the introduction of 'disbursement tracking' functionality in CFMS, some clarity has emerged.*

However, not all accounts have properly and fully complied with this process.

- e.) **Non-lapsing of amounts from PD Accounts**– *Due to the inability to track source of funds and inaccurate classification, lapsing of un-utilized funds in PD Accounts as per Codal provisions is not happening rightly. Reconciliation between PD Administrators and the Treasury Officers became difficult and complicated. This resulted in huge accumulation of balances in Public Account and also wrong lapsing of funds.*
- f.) **Discrepancies in fund balances** – *Watching of ‘Certificate of Acceptance of Balances (CABs)’ from PD Administrators by the Treasuries at prescribed intervals is not in regular, reflecting discrepancies in the fund balances.*
- g.) **Parking of funds in Bank Accounts**–*PD Administrators are drawing funds from their PD Accounts and parking them in Bank Accounts, i.e., outside the Treasury System in violation of Government instructions, which is adversely commented by the Accountant General. When the Government funds transferred/adjusted to PD Accounts is drawn and are lying idle in the banks, Government is forced to borrow funds through Treasury bills / loans from open market/Nationalized banks at higher rate of interest.*
- h.) **Self-drawals from PD Accounts** – *The practice of drawal of funds from PD Accounts by way of self-cheques by the PD administrators in the guise of Salaries and other expenses, which is against the Government instructions, has been critically commented by the Public Accounts Committee.*
- i.) **Not so meaningful practices in PD funds drawal**–*While the application of audit checks by the Treasury for drawal of funds from PD Accounts by the PD Administrators is found to be insufficient, the submission of a bill for drawing funds from PD Accounts is cumbersome with the task of certain non-relevant documents and certificates.*

9. After careful examination of the issues involved in the operation of the Public Accounts and PD Accounts and in modification of the earlier orders, the Government hereby issues comprehensive guidelines and orders that the PD Administrators/ Deposit Holders/ Treasury Officers, at all levels in the State, should comply strictly with these guidelines. These guidelines and orders shall be hereinafter referred to as **‘PD Accountability Framework’**.

10. **PD Accountability Framework:** The Andhra Pradesh PD Accountability Framework is being introduced to provide comprehensive guidelines on Personal Deposit Account Management along with streamlining the operations of Public Accounts and related deposits in a meaningful and uniform manner so that there is a systemic and user friendly process. The key features of the framework and processes and procedures across the function of PD Account Management are outlined below:

a.) **Public Accounts Overview:** *The Public Account of the State consists of all public moneys received by or on behalf of the State Government, which are not creditable to the Consolidated Fund of the State – as per the Articles 266 (2) and 283 of the Constitution of India, and comprising mainly of – Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous Transactions, Remittances and Cash Balance. In essence, Public Account of the Government incorporates those transactions in respect of which the Government functions as a banker, and thereby incurs a liability to repay the moneys so received or has a claim to recover the amounts paid, as distinct from transactions relating to the receipts and disbursements on revenue, capital and loan accounts. It also includes Suspense and Remittance heads, which are, operated as mere adjusting heads pending eventual clearance by either transfer to the final heads of account, payment or recovery and are purely temporary, to be cleared in shortest possible time. Disbursements from the Public Account are not subject to the vote by the Legislative Assembly as they are not moneys issued out of the ‘Consolidated Fund’.*

b.) **Deposits:** *Deposit Accounts are a major share of the Public Account under the Deposits and Advances section. Typically, there are a number of Deposit Accounts under which Deposits are received and held, from time to time. Generally, the Deposit Accounts receive funds either through direct remittances to the Deposit Account, through adjustment of funds from the Consolidated Fund or through inter deposit adjustments. These deposits emanate out of own funds of the respective account holders, statutory devolutions, operational funds/deposits, Grants-in-Aid, etc. Every Deposit Account is held by a Deposit Holder like Local Bodies, Corporations, Government Undertakings, Government Departments and Institutions, etc. or for a purpose like Revenue Deposits, Security Deposits, and Personal Deposits etc. Any such deposit carried into the accounts is shown as a liability since these deposits accounts are bound to have further expenditure and are to be paid out and further, they do not belong to the state budget or consolidated fund of the state.*

c.) **Personal Deposit Accounts:** *Personal Deposit (PD) Accounts pertain to certain Deposits and Advances transactions of the Public*

Accounts. Personal Deposits are deposits of which a banking account only is kept. These are paper based or virtual bank accounts that were conceptualized by the Government of India to facilitate smoother operations at the field level for scheme implementations. Funds to the PD Accounts are generally received for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443 - Civil Deposits and the Minor Head 106 - Personal Deposits. Unspent balances, if any, at the end of the financial year should be lapsed by minus debiting the relevant service heads and thereby reducing the deposit / credit received.

- d.) **PD Administrator:** A Personal Deposit Account holder is referred to as PD Administrator and is generally the authorizer of payments from the respective account. The PD Administrator is responsible for all the operations of the respective PD Account and will be defining the internal processes from time to time that their respective department / organization shall follow.
- e.) **Rationale for Change:** Currently, the Public Accounts that are being used by various Departments, Heads of Department, Corporations, Government Societies, Urban Local Bodies, Gram Panchayats, Mandal Parishads, Zilla Parishads, Agriculture Market Committees (AMCs), Zilla Grandhalaya Samsthas, for operation of funds through Treasury, are referred to as PD Accounts. However, it is to be noted that majority of these Deposit Accounts are not Personal Deposit Accounts. Since many of these deposit accounts are operated mutatis-mutandis the regular PD Accounts way, the same nomenclature got stuck to all deposit accounts thereby creating a lot of ambiguity, confusion, misconceptions and wrong notions. In view of these aspects, there is a strong need to re-design, re-classify and re-define the procedure for withdrawal of funds from these accounts, audit process of the expenditure and moreover ensure compliance with the requirements of AG in submission of timely and detailed accounts.
- f.) **Redefinition of PD Accounts:** Based on the feedbacks and the experiences, Government has decided that henceforth only the accounts operated under 8443 – Civil Deposits – Minor Head 106 – Personal Deposits, will be defined as ‘PD Accounts’. All other accounts will be treated as ‘Deposit Accounts’. This will ensure uniformity in comparison with other states and will also de-focus the misconceptions prevailing. All PD Accounts and Deposit Accounts, unless otherwise specifically defined, will follow the similar process for bill submission, auditing and payment.

*g.) **Categorization of PD Accounts:** As part of re-structuring the operation of Public Accounts and Personal Deposit Accounts that are part of the Public Account, and as outlined at para. (10.) (g.) above, PD Accounts are being categorized as – Regular PD Accounts and Green Channel PD Accounts.*

- **Regular PD Accounts:** These accounts are normally utilized by the departments, Corporations, Societies and similar bodies / agencies to facilitate funds management in a focused manner in implementation of programmes / schemes. All the transactions in these accounts are maintained like in a Bank Account but with right level of scrutiny of bills and regulation of fund releases. PD challans can be utilized to remit any receipts into these accounts and the funds thus received are utilized based on the priorities of the PD Account holder / PD Administrator.
- **Green Channel PD Accounts:** In order to expedite the implementation of Government programmes and schemes from the funds of the Central Assistance to the State Development Schemes (CASDS) and Matching Share of the State (MSS) to the Central Assistance Schemes, 'Green Channel PD Account' process is now introduced for such funds. Where flexibility of operation is needed, funds from CASDS and MSS shall be adjusted to the Green Channel PD Accounts, and such PD Accounts are authorized to be exempted from Treasury scrutiny / intervention for fund clearance. This would mean the bills under such Green Channel PD Accounts do not come up for Treasury scrutiny or clearance of funds by Finance department, irrespective of the amount. In essence, these Green Channel PD Accounts operate and function in the same manner as bank accounts for all practical purposes. Once the PD Administrator authorizes the bill, it automatically gets pushed to the payment platform of 'e-Kuber', through which the payment is issued. By not parking such funds in bank accounts outside the Government and instead by holding them in the Green Channel PD Accounts, it facilitates efficient Cash management through optimal utilization of Ways & Means facility. Green Channel PD Accounts can also be opened at all levels of the PD Administrators hierarchy, meaning not only at the headquarters level but also at the district, division and sub-division levels. Government is also contemplating incentivizing the departments in not holding funds in Bank Accounts, through various interventions and promotions, which will be outlined separately from time to time.

h.) **Re-classification of PD Accounts and Guidelines:** *In order to streamline and monitor dynamically the PD Accounts' Receipts and Payments and maintain the balances in a transparent manner with respect to the various sources of funds, purposes of expenditure, lapsing of unused balances and to maintain flexibility and ease of operation at the implementation / field level, and facilitate easier funds flow, wherever needed, the Government has decided to reclassify the PD Accounts (under 8443 – Civil Deposits – Minor Head 106 – Personal Deposits) in the following manner:*

- To track the source of funds that flow into the PD Accounts, Group Sub Head (GSH) is being introduced into the Head of Account string/structure, similar to the Consolidated Fund HOA. The following table lists the GSHs being introduced under 8443-00-106:

GSH	Description	Details
01	Own Funds	<i>Funds generated out of the services provided or business generated as per their own bye-laws/charters. Some of these may be permitted to be operated as Green Channel, if held as the Personal Deposits with the Government.</i>
02	Grants in Aid	<i>Funds through Grants-in-Aid allocations not covered under other GSHs / Multi-Sources.</i>
03	<i>Externally Aided Projects (EAP)</i>	<i>Funds through EAP grants/loans.</i>
04	Central Finance Commission Funds	<i>Funds through Central Finance Commission, like the 14th Finance Commission.</i>
05	State Finance Commission Funds	<i>Funds allocated through State Finance Commission.</i>
07	<i>Rural Infrastructure Development Funds (RIDF)</i>	<i>Funds through NABARD.</i>
11	State Development Schemes	<i>Funds through budgetary provisions under State Development Schemes.</i>
15	Centrally Sponsored Schemes	<i>Funds through the CASPS/MSS which are proposed to be operated as 'Green Channel'</i>

- A rationalization of the current PD Accounts is ordered and thereby the Sub Head in the HOA string is being used to define the grouping of the PD Accounts so as to determine the right classification/group. The proposed groups are as per the following table:

SH	Description
01	<i>Municipal Funds</i>
02	<i>Municipal Corporation Funds</i>
03	<i>Nagar Panchayat Funds</i>
04	<i>Urban Development Agencies</i>
05	<i>Village Panchayat Funds</i>
06	<i>Mandal Praja Parishad Funds</i>
07	<i>Zilla Praja Parishad Funds</i>
08	<i>Rural Development Agencies</i>
09	<i>Universities</i>
10	<i>Residential Education Institutional Societies</i>
11	<i>Other Institutions / Societies / Councils / Boards / Academies</i>
12	<i>Samagra Shiksha Abhiyaan</i>
13	<i>District Mineral Fund</i>
14	<i>Rashtriya Uchchatar Shiksha Abhiyaan</i>
15	<i>Chief Minister Relief Fund</i>
16	<i>Capital Development Fund</i>
17	<i>Vaidya Vidhaan Parishad</i>
18	<i>Dr. YSR Aarogyasri</i>
19	<i>Other Medical Charitable Trusts / Institutions / Corporations / Societies</i>
20	<i>Deposits of Government Companies, Corporations and other Autonomous Bodies</i>
21	<i>Agricultural Market Committees</i>
22	<i>Zilla Grandhalaya Samsthas</i>
23	<i>Tribal Development Agencies - General Funds</i>
24	<i>Tribal Development Agencies - Engineering Funds</i>
25	<i>Welfare Fund</i>
26	<i>Survey Commissioner of WAKFs</i>
27	<i>Deposits of Government Departments</i>
28	<i>Deposits to CASP Schemes</i>
29	<i>Deposits to Other State Development Schemes / Programmes</i>
30	<i>Deposits of Insurance, Provident Funds, Pensions</i>
97	<i>Decentralisation of Planning</i>
98	<i>Land Acquisition Operations Funds</i>
99	<i>Others</i>

- The Detailed Head (DH) and Sub-detailed Head (SDH) strings of the HOA can be further used, where needed, to define granularity and will be determined from time to time,

at the time of opening a PD Account / PD Account maintenance.

- For smooth integration with downstream and cross platform applications like PFMS and Core Banking, a unique Account Number and a generic IFSC code will be assigned to all the PD Accounts. The Account Number will be an 11-Digit number similar to a Bank Account Number, which is randomly generated by the system at the time of setting up of a new PD Account. The generic IFSC code is 'GOAPTR001'.
- Opening of a new PD Account will be carried out by the Cash & Debt Management section of the Finance Department through a workflow process in CFMS. On approval of the workflow for opening of a new PD Account only, system notifications will be sent out to the Account holder, PD Administrator, concerned HOD / Administrative Department, Director of Treasuries and Accounts and AG. These notifications will replace any manual / paper trials followed currently and all such manual notifications will be dispensed henceforth.
- Requests to open a new PD Account will be submitted via the appropriate screen, duly providing justifications thereof. These requests will be routed through HOD / Secretariat Administrative Department to the FMU concerned in the Finance Department, which in turn, shall review the request. If it is determined to open a new PD Account, such request will be recommended to the Cash and Debt Management section in Finance Department for creation of a new PD Account.
- The PD Account code is a combination of HOA and DDO Code. In situations where a PD Administrator (DDO) code and the HOA for creation of a PD Account code are not available, the request / proposal for creation of PD Account should be followed by the creation of required HOA and DDO code. This may occur in situations where there is a need for downstream accounts and sub-schemes.
- PD Account Maintenance in terms of changing the categorization, classification, lapsing; etc. will be carried out by the Cash & Debt Management section in Finance Department.

- The current categorization of Category A, B and C with respect to the lapsing of funds is being dispensed with and the lapsing criteria is maintained at the PD Account setup level along with the periodicity for lapsing. This will ensure that the lapsing of funds is automatically triggered by the System.
- The process of 'Disbursement Tracking' is must for all PD Accounts. Disbursement Tracking ensures maintenance and tracking of scheme wise balances. Expenditure from the PD Accounts is mandatorily linked to a deposit or a group of deposits. A deposit to PD Account occurs by way of an adjustment from Consolidated Fund to PD Account, an adjustment from another PD Account or a PD challan.
- Every expenditure should be mandatorily codified in the manner similar to the regular expenditure, i.e. the nature of the expenditure is clearly identified against the same object heads (which are the same as Sub Detailed Heads, identified as PDxxx) as in the Consolidated Fund.

i.) **Procedure for Operations / Withdrawal of Funds:** *The source of funds to the PD Accounts – Regular or Green Channel – is typically either through an adjustment of funds from the Consolidated Fund, adjustment from another PD Account or through a PD Challan remittance. These funds can be withdrawn by the PD Administrators duly following the process outlined below. It is ordered that there shall be a strict compliance to the process by all the concerned stakeholders.*

- Adjustment of funds to the PD Accounts from the Consolidated Fund shall be done through an adjustment bill upon an explicit authorization by the Finance Department for such a drawal. The BRO shall specify the drawal mode as 'Adjustment to PD Account' or 'Adjustment to Green Channel PD Account' as the case maybe, in every case. In case of non-BRO HOAs, there shall be a standing order or a specific permission of the Government on a case to case basis. No amount shall be adjusted to PD Accounts by the Treasury Officers / PAOs, merely basing on the proceedings / note orders of the PD Administrators /the District Collectors.

- **PD Allocation Module:**

- *PD Allocation Module facilitates the management of grant/subsidy/incentive/scheme based deposits received via adjustment in the respective PD Account.*
 - *Every deposit received via adjustment requires to be further allocated to the various Components/ Sub-Schemes/ Interventions and/or to the Purpose and Sub-units/offices, using the PD Allocation module through a Maker/Checker/ Approver process. Since every PD reimbursement bills tracks the expenditure against the deposits, unless this allocation/distribution is completed for the deposit, bills cannot be preferred in the system referring to this deposit in the disbursement tracking.*
 - *Budget Check at the PD bills will occur at the Activity and/or Purpose level and therefore it is mandatory to do the allocation/distribution to this level, as such, for every deposit received by way of adjustment from the consolidated fund.*
 - *Prior to the PD Allocation, during the CBRO process, the respective grantor (i.e. Department of Secretariat or Head of the Department) shall Send to the PD Administrator a Workflow item to gather the requirements per quarter in respect of each grant that is to be given during the course of the financial year of the CBRO. Based on that, quarterly allocations are made and on issue of the CBRO the grant can be adjusted to the respective PD Administrator for further action.*
 - *As a pre-requisite to the activity above, the PD Administrators shall maintain a master list of Components/Sub-Schemes/Interventions under every Scheme along with the related Activities and Purposes, for which the actual utilization occurs. Additionally, the master of the sub-units/sub-offices shall be maintained in a hierarchy, which would also facilitate the workflows in addition to be able to receive allocations at this level.*
- **Guidelines to PD Administrators:**
- *Withdrawal of funds from PD Accounts shall invariably be carried out through a PD Disbursement bill.*
 - *PD Disbursement bill shall mandatorily track the receipt vs expenditure through 'Disbursement Tracking', in which the*

source of the deposit/deposits will be identified for the total value of the expenditure in the bill. The source deposit/deposits i.e., receipts, are the adjustment bills or challans.

- PD Disbursement bill shall identify and capture the purpose of the expenditure at SDH level. This purpose is akin to the Sub-Detailed Head (SDH) in the regular expenditure of the Consolidated Fund. Same set of SDHs as in Consolidated Fund, defined as PDxxx, will be used for this purpose.*
- As per Article.3 of Andhra Pradesh Financial Code, Vol.I, unless the amount is immediately required to be paid for the goods and services received or works done, no amount shall be withdrawn by a Government servant. In pursuance of this, it is hereby stipulated that no self-drawal from the PD Account shall be permitted except for the recoupment of petty office expenses.*
- Salaries of employees from PD Accounts shall be paid in Direct Beneficiary Transfer (DBT) mode only by directly crediting the amount to employees' Bank accounts.*
- Vendor payments also shall be carried out in DBT mode only by way of transfer to respective Vendors' Bank account.*
- Drawal of amounts from PD Account for depositing into Bank accounts of the PD Administrator is strictly prohibited. Any such transfer of funds from PD Account to the Bank Account of any State Government organization without prior permission from the Government would be treated as diversion of Funds, which is a criminal offence. Funds transfer between two PD Accounts / administrators shall be in a mode of Transfer by adjustment only.*
- All expenditure sanctions shall be issued through the CFMS application and shall form basis for creation and submission of a PD disbursement bill.*
- Every bill shall be supported by an explicit Expenditure Sanction Orders, relevant invoices/bills, Certificates pertinent to the nature of expenditure and other Government orders issued from time to time. No amount shall be drawn from the PD Account without proper Authority and without uploading the details in CFMS.*

- *Wherever the mode of electronic certification is provided in the form of a checklist or a certificate, attaching of scanned copies of physical certificates is not required.*
- *Submission of bills is the responsibility of the PD Administrator / his authorizer. It is a function that can be defined by the respective Head of the Office.*
- *The PD Administrator shall be personally responsible for any double drawals / irregular drawals from the account.*
- *To the extent feasible, it is recommended that the Maker-Checker-Approver process shall be followed in the bill submission process.*
- *Bills submission shall be authenticated with a Digital signature which may be a Biometric, Iris, Aadhaar based e-Sign, token based Digital Signature, and HSM based Digital Signature or any other method, as defined by the Government from time to time.*
- *PD Administrators shall be provided with an account-wise statement of account, depicting the details of Opening Balance, receipts and expenditure transaction-wise and Closing Balance with details of references on a regular basis. It is the responsibility of the PD Administrator to check the correctness of the transactions posted and ensure the correctness of the transactions and the balances. However, to ensure accountability, it is mandated that the PD Administrators shall electronically certify the balances on a quarterly basis, failing which the PD account will be kept in suspended mode preventing any further transactions until such certificate is completed.*

● **Guidelines to the Treasury Officers:**

- *Applicability of Treasury Scrutiny to a PD account shall be defined at the time of ordering creation of a PD Account by the Government. The system shall automatically regulate the workflow of the bill.*
- *Audit of the PD account bills, wherever prescribed, shall follow the similar procedure as in the case of bills against Consolidated Fund. In this regard, sanction orders/proceedings of competent authority is all prevailing document / authority. If there is any deviation with the standard procedure, it is emphasised that the responsibility of such deviations rests with the PD Administrator or the authority authorized to prefer claims*

and such deviations shall have appropriate orders, defined in the byelaws/manuals/specific permissions/ratifications of the competent authorities like Governing Bodies, Board of Directors and Executive Committees, etc. The purview of the treasury scrutiny shall be limited to the verification and validation of the sanction proceedings with respect to the invoices/proceedings / bills, beneficiaries and amounts claimed.

- In respect of PD disbursement bills, with the purpose of salary / honorarium / wages, the bill scrutiny process shall verify the approved strength against each of the positions claimed.*
- In respect of non-HR PD disbursement bills, it shall be checked that the sanction orders are issued only through the CFMS defined expenditure sanction process and linked to the respective PD disbursement bills.*
- Treasury officers shall affix their Digital signature, like a Biometric, Iris, Aadhaar based e-Sign, token based Digital Signature, HSM based Digital Signature or any other method, as defined by the Government from time to time, when they submit/approve.*

● **Guidelines for Payment process:**

- All approved PD disbursement bills shall be processed for payment through 'e-Kuber' or any other payment process as authorized by the Government from time to time, subject to the Ways and Means guidelines. However, payments in Green Channel PD Accounts shall be processed for payment through 'e-Kuber' on authorization / submission of the bill by the respective PD Administrator.*
- PD Administrators are responsible for re-processing failed payments as per the procedure facilitated in the CFMS system, duly attending the omissions / deficiencies that led to the transactions' failure.*
- Failed payments that are not reprocessed within the 3 months shall automatically be lapsed and the amount shall be credited back to the source PD Account.*

j.) **Lapsing of Funds:** *Lapsing of funds in the PD Accounts will be based on the conditions defined during the PD Account setup. The system will generate automatic alerts to the respective Treasury Officers and PD Administrators about the upcoming lapsable deposits, which are held beyond the prescribed time limit in the PD Account.*

- The lapsing shall be carried out deposit-wise as received in the PD Account by way of adjustment to the source Head of Account, if the deposit is from the current Financial Year.
- Deposits from the previous financial years will be lapsed to the Minor Head-912 under the respective source Service Major Head of Consolidated Fund in favour of the Drawing and Disbursing Officer as a reduction in expenditure as defined in Government Orders 8th read above.
- Deposits from CASDS / MSS source Service Major Heads of the Consolidated Fund will not be automatically lapsed.
- Deposits pertaining to own funds will never be lapsed.
- Proposals for revalidation of lapsed balances shall be submitted to the Finance department with valid justification, through the respective Administrative Secretariat Department. They may order revalidation by way of priority allocation out of the current budget provision.
- All in-operative accounts, i.e., if a PD Account is not in operation for more than three complete financial years, the Treasury Officer shall close such accounts every year, in consultation with the Departmental Officer and after lapsing the available balances, if any, as per Art. 271 (iii.) (4.) of Andhra Pradesh Financial Code, Vol.I.

11. **Deposit Accounts:** While the paras supra outline the Personal Deposit (PD) Accounts and their classifications, categorizations, operations etc., the Public Account of the Government deals with several other Deposits and Advances. Currently, some of these are also referred to as PD Accounts in the context of their operation and accounting. However, as already outlined above only accounts under 8443-Civil Deposits – MH 106 – Personal Deposits are hereinafter referred to as PD Accounts and all other Accounts/Deposits under the Public Accounts are not PD Accounts. After careful examination of the reviews and based on the various feedbacks/comments, Government hereby

orders that all these Accounts/Deposits be hereinafter called as '**Deposit Accounts**' only. These Deposit Accounts form an important and integral part of the Public Financial Management processes along with the PD Accounts.

- a.) **Deposit Accounts Classification:** As detailed in para. (10.) (b.) *supra*, Deposits are of various types, for which respective balances are maintained and on-going receipts and payments continue to occur. These deposits are of continual nature and are similar in nature to any banking deposits, where receipts and payments occur out of these deposits. In the context of Government and Public Finance Management, Deposit Accounts are multi-pronged and are another source where there is a need for restructure and reclassification, within the overall framework of Public Accounts management. In tune with the PD Accounts restructure, Government also hereby orders the restructure and reclassification of Deposit Accounts to enable seamless and smooth operations.

- Adopting the standard classification provided in the 'List of Major and Minor Heads of Account of Union and States' (LMMH), the following table outlines the Major Heads ordered to be adopted by the Government of Andhra Pradesh:

PUBLIC ACCOUNT	
Major Head / SMH	Description
I. Small Savings, Provident Funds etc.	
(b.) Provident Funds	
8009	State Provident Funds
(c.) Other Accounts	
8011	Insurance and Pension Funds
J. Reserve Funds	
(a.) Reserve Funds bearing Interest	
8121	General and Other Reserve Funds
(b.) Reserve Funds not bearing Interest	
8222	Sinking Funds
8226	Depreciation / Renewal Reserve Fund
8229	Development and Welfare Funds
8235	General and Other Reserve Funds
K. Deposits and Advances	
(a.) Deposits bearing Interest	
8338	Deposits of Local Funds
8342	Other Deposits
(b.) Deposits not bearing Interest	

8443	<i>Civil Deposits (other than those under Minor Head.106)</i>
8448	<i>Deposits of Local Funds</i>
8449	<i>Other Deposits</i>
(c.) Advances	
8550	<i>Civil Advances</i>
L. Suspense & Miscellaneous	
(b.) Suspense	
8658	<i>Suspense Accounts</i>
(c.) Other Accounts	
8670	<i>Cheques & Bills</i>
8671	<i>Departmental Balances</i>
8672	<i>Permanent Cash Imprest</i>
8673	<i>Cash Balance Investment Account</i>
(d.) Accounts with Governments of Foreign Countries	
8675	<i>Deposits with Reserve Bank</i>
8679	<i>Accounts with Governments of Other Countries</i>
(e.) Miscellaneous	
8782	<i>Cash Remittances & Adjustments between Officers rendering accounts to the same Accounts Officer</i>
M. Remittances	
(b.) Inter-Governmental Adjustment Accounts	
8793	<i>Inter-State Suspense Accounts</i>
8999	<i>Opening Cash Balance</i>

- The following table lists the Minor Heads that are ordered to be adopted by the Government of Andhra Pradesh:

Major Head / SMH	Minor Head	Description	Purpose / Remarks
8009 / 01 State Provident Funds – Civil	101	General Provident Fund	No change
	102	Contributory Provident Fund	No change
	104	All India Services Provident Fund	No change
8009 / 60 (Other Provident Funds)	103	Other Miscellaneous Provident Funds	ZPPF will be moving to this as GSH 01, SH 30 & DH 001 ZPPF
8011 - Insurance and	101	Life Annuity Fund	No change
	102	Family Pension Funds	No change

<i>Pension Funds</i>	103	<i>Central Government Employees' Group Insurance Scheme</i>	<i>No change</i>
	105	<i>State Government Insurance Fund</i>	<i>No change</i>
	106	<i>Other Insurance and Pension Funds</i>	<i>No change</i>
	107	<i>State Government Employees' Group Insurance Scheme</i>	<i>No change</i>
<i>8121 - General and other Reserve Funds</i>	101	<i>General and other Reserve funds of Government Commercial Departments / Undertakings</i>	<i>No change</i>
	117	<i>Employee Welfare Fund (Andhra Pradesh State)</i>	<i>No change</i>
	122	<i>Disaster Response Fund</i>	<i>No change</i>
<i>8342 - Other Deposits</i>	101	<i>National Defence Fund</i>	<i>No change</i>
	103	<i>Deposits of Government Companies, Corporations etc.</i>	<i>This Minor Head is proposed to be used for own funds. All other deposits will move to respective Minor Heads under 8443</i>
	116	<i>Deposits under various Central and State Acts</i>	<i>No change</i>
	117	<i>Defined Contribution Pension Scheme for Government Employees</i>	<i>No change</i>
	120	<i>Miscellaneous Deposits</i>	<i>No change</i>
<i>8443 - Civil Deposits</i>	101	<i>Revenue Deposits</i>	<i>No change</i>
	102	<i>Customs and Opium Deposits</i>	<i>No change</i>
	103	<i>Security Deposits</i>	<i>No change</i>
	104	<i>Civil Court Deposits</i>	<i>No change</i>
	105	<i>Criminal Court Deposits</i>	<i>No change</i>

	107	Trust Interest Funds	No change
	110	Deposits of Police Funds	No change
	111	Other Departmental Deposits	Deposits belonging to the Govt. Departments will only be maintained here
	115	Deposits received by Government Commercial Undertakings	No change
	116	Deposits under various Central and State Acts	No change
	117	Deposits of Workdone for Public bodies or Private individuals	No change
	121	Deposits in connection with Elections	No change
	123	Deposits of Educational Institutions	No change
	125	Un-claimed Deposits in the General Provident Funds	No change
	800	Other Deposits	No change
8448 - Deposits of Local Funds	101	District Funds	No change
	102	Municipal Funds	No change
	105	State Transport Corporation Funds	No change
	108	State Housing Board Funds	No change
	109	Panchayat Bodies Funds	No change
	110	Education Funds	No change
	111	Medical and Charitable Fund	No change
	120	Other Funds	No change
8449 - Other Deposits	103	Subvention from Central Road Fund	No change
	120	Miscellaneous Deposits	No change

- Re-classified Heads of Accounts against each existing Head of Account along with descriptions are given in Annexure-I.

b.) **Procedure for Operations/Withdrawal of Funds:** *The Deposit Accounts other than the PD Accounts are of two types. 1. Those repaid against a receipt and 2. Those withdrawn against a ledger balance.*

Revenue Deposits, Security Deposits, Election Deposits, Earnest Money Deposits, Criminal Court Deposits, etc. are repaid against a receipt. Whereas, Deposits of Local Funds, Civil Deposits and Other Deposits are withdrawn against a ledger balance.

Repayment against a receipt: *The Deposits in this category are accounted-for transaction-wise and the repayment against a deposit may be full or part until the deposit is fully paid or lapsed as per the procedures prescribed.*

- Each deposit should be accounted-for separately HoA and DDO wise and there should not be any excess repayment against a deposit.
- Deposit repayment should be on a specific order of competent authority at whose instance or in whose favour the deposit is made.
- The claim should be preferred in a Repayment bill and supported by sanction orders. Original deposit reference should be quoted.

Withdrawal against a ledger balance: *Accounts of these deposits are maintained in a ledger format and receipt and expenditure are recorded transaction-wise arriving at the balances against each transaction or at the end of the Day.*

- The receipts into these Deposits may be a challan remittance, an adjustment of grant or inter-deposit adjustments.
- Withdrawals shall be only to the extent of balances available and there should not be excess drawals / payments.
- Withdrawal of funds from Deposit Accounts shall be carried-out through a PD Disbursement bill only.

- Every bill shall be supported by an explicit Expenditure Sanction Orders, relevant invoices / bills, Certificates pertinent to the nature of expenditure and other Government orders issued from time to time.
- Payments shall be carried-out in a DBT mode only by way of transfer to respective end-beneficiary. No self-drawal from the Deposit Account shall be permitted, except for the recoupment of petty office expenses and specific deductions like non-government deductions.
- Each withdrawal shall mandatorily track the receipt vs expenditure through 'Disbursement Tracking', in which the source of the deposit / deposits will be identified for the total value of the expenditure in the bill. The source deposit/ deposits i.e., receipts are the adjustment bills or challans.
- Drawal of amounts from Deposit Account for depositing into Bank accounts of the Deposit Account holder is strictly prohibited. Funds transfer between two Deposit Accounts / Deposit Account holders shall be in a mode of Transfer by adjustment only.
- Wherever the mode of electronic certification is provided in the form of a checklist or a certificate, attaching of scanned copies of physical certificates is not required.
- Submission of bills is the responsibility of the Deposit Administrator / his authorizer. The Deposit Administrator shall be personally responsible for any double drawals / irregular drawals from the account.
- Bills submission shall be authenticated with a Digital signature which may be a Biometric, Iris, Aadhaar based e-Sign, token based Digital Signature, and HSM based Digital Signature or any other method, as defined by the Government from time to time.
- Deposit Administrators shall be provided with an account-wise statement of account, depicting the details of Opening Balance, receipts and expenditure transaction-wise and Closing Balance with details of references on a regular basis. It is the responsibility of the Deposit Administrator to check the correctness of the transactions posted and ensure the correctness of the transactions and the balances. However, to ensure accountability it is mandated that the Deposit Administrators shall electronically certify the balances on a quarterly basis, failing which the Deposit

account will be kept in suspended mode preventing any further transactions until such certificate is completed.

- c.) **Lapsing of Funds:** *Funds available in the Deposit Accounts shall be lapsed to the Government at the end of the prescribed period and as per the procedure prescribed in Article. 271 of Andhra Pradesh Financial Code, Vol.I and the respective departmental manuals.*

The Treasury Officer shall identify the funds lapsable against each Deposit Account before the closure of the Financial Year and take action for lapsing.

Repayment of a lapsed deposit should be authorized by the Accountant General as per Article.272 of Andhra Pradesh Financial Code, Vol.I. Such a repayment of lapsed deposit should be mapped to the Original deposit and should be flagged as repaid to prevent duplicate payments.

12. All the officers are instructed to follow the above instructions scrupulously.

13. The Director of Treasuries and Accounts, Andhra Pradesh/ Pay and Accounts Officer, Andhra Pradesh shall issue suitable instructions to their unit offices to ensure proper scrutiny of the PD Account / Deposit Account bills preferred by the PD Administrators / Deposit Account holders.

14. The Chief Executive Officer, Andhra Pradesh Centre for Financial Systems and Services, Andhra Pradesh shall take necessary action to populate the modified HoAs along with balances in CFMS interface against the each existing HoA, in addition to ensuring the operability of the functionality/processes defined herein.

15. The Director of Treasuries and Accounts, Andhra Pradesh shall take necessary action in proposing amendments to the existing Codal provisions wherever necessary basing on the new categorization of Personal Deposit Accounts/Deposit Accounts indicated.

16. The Government Order is available on internet and can be accessed at the address <http://goir.ap.gov.in>.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
PRINCIPAL FINANCE SECRETARY TO GOVERNMENT

To

All Special Chief Secretaries / Principal Secretaries / Secretaries to Government.

All EO Principal Secretaries / EO Secretaries to Government.

All the Heads of the Departments.

The Managing Directors/Executive Directors/CEOs of all State Owned Enterprises/ Public Sector Enterprises of the State.

The Chairman/Secretaries/Accounts Officers of all State Government Societies.

All the Commissions/Tribunals constituted in the State.

All the Trusts/Boards/Academies/Councils/Authorities in the State.

All the District Collectors in the State.

The Principal Accountant General (A&E), AP, Hyderabad.

The Principal Accountant General (Audit), AP, Hyderabad.

The Registrar, Hon'ble High Court of Andhra Pradesh for favour of information and communicating to all the various courts under their jurisdiction.

The Secretary, APPSC, Amaravati @ Vijayawada for favour of information.

The Vice Chancellors of All Universities in the State.

The Director of Treasuries and Accounts, AP, Amaravati @ Ibrahimpatnam.

The Pay and Accounts Officer, AP, Amaravati @ Ibrahimpatnam.

The Director, State Audit, AP, Amaravati @ Ibrahimpatnam.

The Director, Works Accounts, AP, Amaravati @ Ibrahimpatnam.

The CEO, APCFSS, Amaravati @ Ibrahimpatnam.

All the Municipalities and Municipal Corporations in the State.

All Regional Development Agencies in the State.

All the Tribal Development Agencies in the State.

All the Urban Development Authorities in the State.

All the Zilla Parishad CEOs in the State.

All the Mandal Praja Parishads in the State.

All the Grama Panchayats in the State.

All the Agriculture Marketing Committees in the State.

All the Zilla Grandhalaya Samsthas in the State.

The Employee Welfare Fund.

The Sainik Welfare Fund.

The Arogyasri Trust.

Copy to –

All FMUs and Officers in Finance Department

The Dy. Directors/ District Treasury Offices

The PS to Chief Secretary

The PSs to the Officers in CMO

The PS to PFS/Special Secretary (B&IF)

SF/SCS

// FORWARDED :: BY ORDER //

SECTION OFFICER

ANNEXURE-I to G.O. Ms. No. 99, DATED: 14.08.2019

RE-CLASSIFIED HEADS OF ACCOUNTS for use in PUBLIC ACCOUNT

(HOA along with DDO CODE helps to identify individual ledgers in the new classification)

(Green Channel PD Accounts would have the same HOA & DDO combination but GSH is modified as 15)

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
1	8011001050001000000VN	Andhra Pradesh State Govt. Life Insurance Fund	8011001050101000000VN	Andhra Pradesh State Govt. Life Insurance Fund
2	8338001040001000000VN	Deposits of ZPP PF Contributions	8009601030130001000VN	Deposits of ZPP PF Contributions
3	8342001010002000000VN	Deposits of Sainik Welfare	8342001010102000000VN	Flag day fund
4 (a.)	8342001030001000000VN	Deposits of Andhra Pradesh Agro Industries Corporation Limited	8342001030101000000VN	Interest Bearing Deposits of Government Companies, Corporations and other Autonomous Bodies
4 (b.)	8342001030001000000VN	Deposits of Andhra Pradesh Agro Industries Corporation Limited	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
5 (a.)	8342001030009000000VN	AP Water Resources Development Corporation	8342001030101000000VN	Interest Bearing Deposits of Government Companies, Corporations and other Autonomous Bodies
5 (b.)	8342001030009000000VN	AP Water Resources Development Corporation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
6 (a.)	8342001030010000000VN	AP Road Development Corporation	8342001030101000000VN	Interest Bearing Deposits of Government Companies, Corporations and other Autonomous Bodies
6 (b.)	8342001030010000000VN	AP Road Development Corporation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
7 (a.)	8342001030011000000VN	Deposits of APCFSS	8342001030101000000VN	Interest Bearing Deposits of Government Companies, Corporations and other Autonomous Bodies
7 (b.)	8342001030011000000VN	Deposits of APCFSS	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
S. No.	Existing Head of	Existing HoA Description	Re-classified HoA	Re-classified HoA Description

	Account			
8	8342001170004001000VN	NPS AP Government Employees Employee Subscription	8342001170104000000VN	A.P. State Government Employees Contributory Pension Scheme (Employee)
9	8342001170004002000VN	NPS AP Government Employees Government Contribution	8342001171104000000VN	A.P. State Government Employees Contributory Pension Scheme (Government)
10	No HoA	NPS Employee Contribution in r/o Govt servants working under FS	8342001171304001000VN	A.P. State Government Employees Contributory Pension Scheme (Employee - Foreign Service)
11	8342001170004003000VN	NPS Employer Contribution in r/o Govt servants working under FS	8342001171304002000VN	A.P. State Government Employees Contributory Pension Scheme (Employer - Foreign Service)
12	8342001170005001000VN	NPS AP Aided Educational Institutions Employees Subscription	8342001170105000000VN	A.P. Aided Educational Institutions Employees Contributory Pension Scheme (Employee)
13	8342001170005002000VN	NPS AP Aided Educational Institutions Govt. Contribution	8342001171105000000VN	A.P. Aided Educational Institutions Employees Contributory Pension Scheme (Government)
14	8342001200008000000VN	Deposits of Employee Welfare Fund	8448001200125000000VN	Welfare Funds
15	8342001200009000000VN	Deposits of AP Building and other Construction workers Welf Board	8443001160109000000VN	Deposits of Building and other Construction workers Welfare Board
16	8342001200010000000VN	Deposits of Commissioner of Labour under Workmen Compensation Act	8443001160102000000VN	Workmen compensation Act
17	8342001200011001000VN	Employee Health Scheme Employee Subscription	8342001200102001000VN	Employee Health Scheme Employee Subscription
18	8342001200011002000VN	Employee Health Scheme Pensioners Subscription	8342001200102002000VN	Employee Health Scheme Pensioners' Subscription
19	8342001200011003000VN	Employee Health Scheme Government Contribution	8342001201102000000VN	Employee Health Scheme Govt. Contribution
20	8342001200012000000VN	Deposits of Xth Schedule Institutions	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
21	8342001200012003000VN	Journalists Health Scheme Government Contribution	8342001201103002000VN	Journalist Health Scheme Govt. Contribution

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
22	8342001200012004000VN	Journalists Health Scheme Journalists Subscription	8342001200103001000VN	Journalist Health Scheme Journalist Subscription
23	8342001200013000000VN	Deposits of District Mineral Foundation	8448001010113000000VN	District Mineral Fund
24	8443001010001000000VN	Revenue Deposits	8443001010101000000VN	Revenue Deposits
25	8443001030001000000VN	Security Deposits	8443001030101000000VN	Security Deposits
26	8443001040001000000VN	Civil Court Deposits	8443001040101000000VN	Civil Court Deposits
27	8443001050001000000VN	Criminal Court Deposits	8443001050101000000VN	Criminal Court Deposits
28	8443001060001000000VN	Personal Deposits	8443001060101000000VN	Personal Deposits
29	8443001110004000000VN	Deposits of Industrial Emergency Response Centre under Dir of Factories	8443001110127000000VN	Deposits of Government Departments
30	8443001110005000000VN	Deposits of Dir of Social Welfare	8443001061127000000VN	Deposits of Government Departments
31	8443001110006000000VN	Deposits of Archaeology and Museums	8443001061127000000VN	Deposits of Government Departments
32	8443001160001000000VN	Deposits under Labour Act	8443001160101000000VN	Deposits under Labour Act
33	8443001160003000000VN	Court of Commissioner for Workmen Compensations	8443001160102000000VN	Workmen compensation Act
34	8443001160005000000VN	Deposits of Decretal and Compensation amount under MV Act	8443001160103000000VN	Deposits of Decretal and Compensation amount under MV Act
35	8443001160006000000VN	Deposits of Labour Court	8443001160104000000VN	Deposits of Labour Court
36	8443001160008000000VN	Deposits under Consumer Protection Act, 1986	8443001160105000000VN	Deposits under Consumer Protection Act, 1986
37	8443001160012001000VN	Civil Deposits - Deposits of AP Tourism Authority	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
38	8443001160012002000VN	AP State Creativity and Culture Commission	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
39	8443001160012003000VN	Deposits of Shilparamam Society	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
40	8443001160013000000VN	Deposits of LARR	8443001160113000000VN	Deposits of Land Acquisition, Rehabilitation and Resettlement
41	8443001160014000000VN	Deposits of AP Real Estate Regulatory Fund	8443001160106000000VN	Deposits of AP Real Estate Regulatory Fund

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
42	8443001170001000000VN	Deposits of workdone for Public bodies or Private individuals	8443001170101000000VN	Deposits of workdone for Public bodies or Private individuals
43	8443001230001000000VN	Deposits of Educational Institutions	8443001230101000000VN	Deposits of Educational Institutions
44	8443008000001000000VN	Deposits from AP State Housing Corporation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
45	8443008000002001000VN	CM Relief Fund Other Funds	8448001110115000000VN	Chief Minister Relief Fund
46	8443008000002001001VN	CM Relief Fund Other Funds - Titli Cyclone	8448001110115001000VN	Chief Minister Relief Fund - Titli Cyclone
47	8443008000002002000VN	AP State New Capital Development Fund	8448001110116000000VN	AP State Capital Development Fund
48	8443008000009000000VN	Commissioner of Prohibition and Excise	8443001110127000000VN	Deposits of Government Departments
49	8443008000013000000VN	Department of Language and Culture	8443001061127000000VN	Deposits of Government Departments
50	8443008000026000000VN	Deposits of Andhra Pradesh Road Safety Fund	8443001060228001000VN	Deposits to CASP Schemes - AP Road Safety Fund
51	8443008000027000000VN	Deposits of APPSC	8443001110120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
52	8443008000028000000VN	Deposits of Arogyasri Health Care Trust	8443001061119000000VN	Other Medical Charitable Trusts / Institutions / Corporations / Societies
53	8443008000028001000VN	Deposits of Dr. YSR Vaidya Seva Trust towards EHS	8448001110118000000VN	Dr. NTR Vaidyaseva Trust
54	8443008000031000000VN	Deposits of MeeSeva	8443001110127000000VN	Deposits of Government Departments
55	8448001020003001000VN	Municipal General Funds	8448001020101001000VN	Municipal Funds
56	8448001020003002000VN	Municipal Employees Salary Fund	8448001020101002000VN	Municipal Employees Salary Fund
57	8448001020003004000VN	Municipal 14th Fin Commission Funds	8448001020401014000VN	Municipal Funds 14th Finance Commission
58	8448001020006000000VN	MCH Vijayawada	8448001020102000000VN	Municipal Corporation Funds
59	8448001020006001000VN	Municipal Corporation General Funds	8448001020102001000VN	Municipal Corporation Funds
60	8448001020006002000VN	Municipal Corporation Allowances, Pensionary benefits	8448001020102002000VN	Municipal Corporation Allowances, Pensionary benefits

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
61	8448001020006004000VN	Municipal Corporation 14th Fin Commission Funds	8448001020402014000VN	Municipal Corporation Funds 14th Finance Commission
62 (a.)	8448001020009000000VN	Deposits of Smart Cities	8443001060204000000VN	Urban Development Agencies
62 (b.)	8448001020009000000VN	Deposits of Smart Cities	8448001021504000000VN	Urban Development Agencies
63	8448001020015000000VN	Deposits of APTIDCO	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
64	8448001090001001000VN	Village Panchayat General Funds	8448001090105000000VN	Village Panchayat Funds
65	8448001090001002000VN	Village Panchayat State Finance Commission Grants	8448001090505000000VN	Village Panchayat Funds Sate Finance Commission
66	8448001090001006000VN	Village Panchayat 14th Finance Commission Grants	8448001090405014000VN	Village Panchayat Funds 14th Finance Commission
67	8448001090002001000VN	Mandal PrajaParishad General Funds	8448001090106000000VN	Mandal PrajaParishad Funds
68	8448001090002003000VN	Mandal PrajaParishad Women and Child Welfare Funds	8443001060206003000VN	Mandal PrajaParishad Funds Women and Child Welfare funds
69	8448001090003001000VN	Zilla PrajaParishadGeneral Funds	8448001090107001000VN	Zilla PrajaParishad Funds
70	8448001090003002000VN	Zilla PrajaParishad Educational Funds	8448001090107002000VN	Zilla PrajaParishad Education Funds
71	8448001090003006000VN	Zilla PrajaParishad Loan Funds	8448001090107003000VN	Zilla PrajaParishad Loan Funds
72	8448001100012000000VN	Deposits of Sri PadmavathiMahilaViswavidyalayam	8443001061109000000VN	Universities
73 (a.)	8448001100015000000VN	Deposits of SarvaShikshaAbhiyaan	8443001060212000000VN	SamagraShikshaAbhiyaan
73 (b.)	8448001100015000000VN	Deposits of SarvaShikshaAbhiyaan	8448001101512000000VN	SamagraShikshaAbhiyaan
74	8448001100017000000VN	Deposits of Andhra University	8443001061109000000VN	Universities
75	8448001100018000000VN	Deposits of Sri Venkateswara University	8443001061109000000VN	Universities
76	8448001100020000000VN	Deposits of Nagarjuna University	8443001061109000000VN	Universities
77	8448001100021000000VN	Deposits of Krishna Devaraya University	8443001061109000000VN	Universities

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
78	8448001100023000000VN	Deposits of Dr. NTR University of Health Sciences	8443001061109000000VN	Universities
79	8448001100024000000VN	Deposits of AP Social Welfare Residential Education Institution Society	8443001061110000000VN	Residential Education Institutional Societies
80	8448001100026000000VN	Deposits of Acharya NG Ranga Agricultural University	8443001061109000000VN	Universities
81	8448001100029000000VN	Deposits of AP Sports Authority	8443001061109000000VN	Universities
82	8448001100030000000VN	Deposits of AP Study Circle	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
83 (a.)	8448001100031000000VN	Deposits of AP State Council of Higher Education	8448001100111000000VN	Other Institutions / Societies / Councils / Boards / Academies
83 (b.)	8448001100031000000VN	Deposits of AP State Council of Higher Education	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
84	8448001100032000000VN	Deposits of Urdu Academy	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
85 (a.)	8448001100034000000VN	Deposits of RashtriyaUchchtharShikshyaAbhyasan	8443001060214000000VN	RashtriyaUchchatarShikshaAbhiyaan
85 (b.)	8448001100034000000VN	Deposits of RashtriyaUchchtharShikshyaAbhyasan	8448001101514000000VN	RashtriyaUchchatarShikshaAbhiyaan
86	8448001100036000000VN	Deposits of A.P. B.C Study Circle	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
87	8448001100041000000VN	Deposits of DakshinaBharataDravidaViswavidyalaya	8443001061109000000VN	Universities
88	8448001100043000000VN	Deposits of APTWREIS	8443001061110000000VN	Residential Education Institutional Societies
89	8448001100044000000VN	Deposits of SEEDAP	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
90	8448001100045000000VN	Deposits of Technical Education Quality improvement Programme	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
91	8448001100047000000VN	Deposits of Yogi Vemana University	8443001061109000000VN	Universities

92	8448001100048000000VN	Deposits of AdikaviNannaya University	8443001061109000000VN	Universities
S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
93	8448001100054000000VN	Deposits of AP Horticulture University	8443001061109000000VN	Universities
94	8448001100055000000VN	Deposits of Rajiv Gandhi University of Knowledge Technologies	8443001061109000000VN	Universities
95	8448001100056000000VN	Deposits of JNTU, Kakinada	8443001061109000000VN	Universities
96	8448001100057000000VN	Deposits of JNTU, Anantapur	8443001061109000000VN	Universities
97	8448001100059000000VN	Deposits of VikramSimhapuri University	8443001061109000000VN	Universities
98	8448001100061000000VN	Deposits of BR Ambedkar University, Srikakulam	8443001061109000000VN	Universities
99	8448001100062000000VN	Deposits of Rayalaseema University	8443001061109000000VN	Universities
100	8448001100063000000VN	Deposits of Krishna University	8443001061109000000VN	Universities
101	8448001100066000000VN	Deposits of MJPAPBCWREI Society	8443001061110000000VN	Residential Education Institutional Societies
102	8448001100067000000VN	Urdu University	8443001061109000000VN	Universities
103	8448001100068000000VN	Deposits of Sainik School, Kalikiri	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
104	8448001100069000000VN	Deposits of Skill Development Corporation	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
105	8448001100070001000VN	Deposits of e-Governance Vijayawada	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
106	8448001100070002000VN	Deposits of Electronic Authority Visakhapatnam	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
107	8448001100070003000VN	Deposits of Innovative Society Tirupati	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
108	8448001100071000000VN	Deposits of Tribal Cultural Research and Tribal Mission	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
109	8448001100072000000VN	Deposits of AP Science City	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
110	8448001200002000000VN	Market Committee Funds	8448001200121000000VN	Agriculture Market Committees
111	8448001200003000000VN	Library Funds, Equalization	8448001200122000000VN	Zilla GrandhalayaSamsthas

		Funds		
S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
112	8448001200005001000VN	Deposits of AP Wakf Board	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
113	8448001200005002000VN	Deposits of Local Fund (Haz Committee)	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
114	8448001200005004000VN	Director, Center for Educational Development of Minorities	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
115	8448001200005005000VN	Deposits of Survey Commissioner of Wakfs	8443001061126000000VN	Deposits of Survey Commissioner of Wakfs
116 (a.)	8448001200008001000VN	Deposits of Integrated Tribal Development Agencies General Funds	8443001060223000000VN	Tribal Development Agencies - General Funds
116 (b.)	8448001200008001000VN	Deposits of Integrated Tribal Development Agencies General Funds	8443001061123000000VN	Tribal Development Agencies - General Funds
116 (c.)	8448001200008001000VN	Deposits of Integrated Tribal Development Agencies General Funds	8448001201523000000VN	Tribal Development Agencies - General Funds
117	8448001200008002000VN	Deposits of Integrated Tribal Development Agencies Engineering Funds	8443001061124000000VN	Tribal Development Agencies - Engineering Funds
118	8448001200009000000VN	Deposits of District Planning Board	8443001061123001000VN	Tribal Development Agencies - Plain Areas
119	8448001200012000000VN	Deposits of District Rural Development Agency	8443001060208000000VN	Rural Development Agencies
120	8448001200013001000VN	Deposits of Machilipatnam Area Development Authority	8443001061104000000VN	Urban Development Agencies
121	8448001200013002000VN	Deposits of Bhavani Island Tourism	8443001061104000000VN	Urban Development Agencies
122	8448001200013004000VN	Deposits of Godavari Urban Development Authority	8443001061104000000VN	Urban Development Agencies
123	8448001200013005000VN	Deposits of Nellore Urban Development Authority	8443001061104000000VN	Urban Development Agencies
124	8448001200013006000VN	Deposits of Kurnool Urban Development Authority	8443001061104000000VN	Urban Development Agencies

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
125	8448001200013007000VN	Deposits of Anantapuram and Hindupuram Urban Development Authorities	8443001061104000000VN	Urban Development Agencies
126	8448001200013008000VN	Deposits of Tirupati Urban Development Authority	8443001061104000000VN	Urban Development Agencies
127 (a.)	8448001200019000000VN	Deposits of APCRDA	8443001060204000000VN	Urban Development Agencies
127 (b.)	8448001200019000000VN	Deposits of APCRDA	8443001061104000000VN	Urban Development Agencies
128	8448001200019001000VN	Deposits of Amaravati Development Corporation	8443001060204000000VN	Urban Development Agencies
129	8448001200020000000VN	Deposits of AP Social Welfare Fund	8443001061127000000VN	Deposits of Government Departments
130 (a.)	8448001200022000000VN	Deposits of Decentralization of Planning	8443001060297000000VN	Deposits of Decentralization of Planning
130 (b.)	8448001200022000000VN	Deposits of Decentralization of Planning	8448001011197000000VN	Deposits of Decentralization of Planning
130 (c.)	8448001200022000000VN	Deposits of Decentralization of Planning	8448001011597000000VN	Deposits of Decentralization of Planning
131	8448001200029000000VN	Deposits of Society for Elimination of Rural Poverty	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
132	8448001200032000000VN	Deposits of Press Academy	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
133 (a.)	8448001200033000000VN	Deposits of National Rural Drinking Water Programme (NRDWP)	8443001060228005000VN	Deposits to CASP Schemes - National Rural Drinking Water Programme (NRDWP)
133 (b.)	8448001200033000000VN	Deposits of National Rural Drinking Water Programme (NRDWP)	8448001201520000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
134	8448001200034000000VN	Deposits of AP Drinking Water Supply Corporation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
135	8448001200035000000VN	Deposits of AP Rural Water Supply and Sanitation Programme	8443001060228006000VN	Deposits to CASP Schemes - AP Rural Water Supply and Sanitation Programme
136	8448001200036000000VN	Deposits of MEPMA Bangaru Thalli	8443001061129008000VN	Deposits to Other State Development Schemes / Programmes - MEPMA BangaruThalli

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
137	8448001200037000000VN	Individual Household Latrine under MGNREGA	8443001060228007000VN	Deposits to CASP Schemes - Individual Household Latrine under MGNREGA
138	8449001200001000000VN	Deposits of Commr of Industries	8443001061127000000VN	Deposits of Government Departments
139	8449001200002101000VN	AP State Viswabrahmins Co-Op	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
140	8449001200002102000VN	AP State KummariShalivahana Co-Op	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
141	8449001200002103000VN	AP State Medara Finance Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
142	8449001200003000000VN	Deposits of EconomicDevelopmentBoard	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
143	8449001200004000000VN	Deposits of grants made by National Co-op Development Corp and Warehousing Board	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
144	8449001200005000000VN	Deposits of VaddileniRunalu	8443001061129009000VN	Deposits to Other State Development Schemes / Programmes - VaddileniRunalu
145	8449001200008000000VN	Deposits of Marketing department towards Market Intervention Fund	8443001061129002000VN	Deposits to Other State Development Schemes / Programmes - Market Intervention Fund
146	8449001200009000000VN	Deposits of AP Live Stock Development Agency	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
147 (a.)	8449001200009005000VN	Deps of AH Dept for Centrally Assisted Plan Schemes	8443001060228010000VN	Deposits to CASP Schemes - Director of Animal Husbandry
147 (b.)	8449001200009005000VN	Deps of AH Dept for Centrally Assisted Plan Schemes	8443001111527000000VN	Deposits of Government Departments
148	8449001200009006000VN	Deposits of State Institute of Animal Disease Investigation & Research (SIADIR)	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
149 (a.)	8449001200009007000VN	Deposits to CASP and other Schemes	8443001060228011000VN	Deposits to CASP Schemes - Animal Husbandry Department
149 (b.)	8449001200009007000VN	Deposits to CASP and other Schemes	8443001111527000000VN	Deposits of Government Departments
150	8449001200010000000VN	Deposits of Food Processing Society	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
151 (a.)	8449001200011000000VN	Deposits pertains to Fisheries Department	8443001060227000000VN	Deposits of Government Departments

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
151 (b.)	8449001200011000000VN	Deposits pertains to Fisheries Department	8443001111527000000VN	Deposits of Government Departments
152	8449001200012000000VN	Deposits of AP Urban Greening and Beautification Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
153	8449001200014001000VN	Deposits of AP State SCs Co-op Fin Corp Ltd General Funds	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
154	8449001200015000000VN	Deposits of Real Time Governance	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
155	8449001200016000000VN	Deposits of AP State Film Development Corporation Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
156	8449001200017000000VN	Deposits of AP Industrial Infrastructure Corporation Ltd	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
157	8449001200019000000VN	Deposits of AP Backward Classes Cooperative Finance Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
158	8449001200019001000VN	Deposits of Most Backward Welfare and Development Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
159	8449001200019002000VN	Deposits of Welfare of Economically Backward Classes	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
160	8449001200020000000VN	Deposits of Bhogapuram International Airport Corporation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
161	8449001200021000000VN	Deposits of Non Resident Telugu Society	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
162	8449001200022000000VN	Deposits of Non-conventional Energy Development Corporation of AP (NEDCAP)	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
163	8449001200023000000VN	Deposits of Kapu Development and Welfare Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
164	8449001200024000000VN	Deposits of Brahmin Welfare Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
165	8449001200025000000VN	Deposits of Commr of Sericulture	8443001061127000000VN	Deposits of Government Departments
166	8449001200026000000VN	Deposits of Vizag Chennai Industrial Corridor	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
167	8449001200027000000VN	Deposits of AP Schedule Tribes Co-op Fin Corpn (TRICOR)	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
168	8449001200028000000VN	Deposits of AP Vikalangu Co-Op Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
169	8449001200029000000VN	Deposits of AP Towers Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
170 (a.)	8449001200030000000VN	Deposits of Commissioner of Agriculture	8443001060227000000VN	Deposits of Government Departments
170 (b.)	8449001200030000000VN	Deposits of Commissioner of Agriculture	8443001111527000000VN	Deposits of Government Departments
171	8449001200031000000VN	Deposits of AP Washermen Co-Op Societies Fed Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
172	8449001200032000000VN	Deposits of AP Women Co-Op Finance Corporation Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
173	8449001200033000000VN	Deposits of Vaddera Co-Op Society Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
174	8449001200034000000VN	Deposits of AP State FiberNet Limited	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
175	8449001200035000000VN	Deposits of AP Travel and Tourism Development Corp Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
176	8449001200036000000VN	Deposits of Infrastructure Corporation of AP	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
177	8449001200038000000VN	Deposits of AP Minorities Corporation Ltd.	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
178	8449001200040000000VN	Deposits of A.P. handicrafts Development Corporation Ltd.	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
179	8449001200041000000VN	Deposits of AP Khadi & Village Industries Board	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
180 (a.)	8449001200042000000VN	Deposits of AP State Health and Family Welfare Society (APHSRP)	8443001060219000000VN	Other Medical Charitable Trusts / Institutions / Corporations / Societies
180 (b.)	8449001200042000000VN	Deposits of AP State Health and Family Welfare Society (APHSRP)	8448001111519000000VN	Other Medical Charitable Trusts / Institutions / Corporations / Societies

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
181	8449001200043000000VN	Deposits of RythuSaadhikaraSamstha	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
182	8449001200045000000VN	Deposits of AP State Christian Finance Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
183	8449001200047000000VN	Deposits of National Academy of Construction	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
184	8449001200048000000VN	Deposits of AP State Police Housing Corporation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
185	8449001200049000000VN	Deposits of Swachha Bharat Mission (Gramin)	8443001060228004000VN	Deposits to CASP Schemes - Swachha Bharat Mission (Gramin)
186	8449001200050000000VN	Deposits of Swachhandra Corporation Ltd.	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
187	8449001200052000000VN	Deposits of AP Forensic Science Laboratory	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
188	8449001200053001000VN	VC & MD APSCSC LTD	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
189	8449001200053002000VN	Commissioner / Director Civil Supplies & Consumer Affairs	8448001200120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
190	8449001200055000000VN	Deposits of YSR PelliKanuka - Single Desk (YSRPK-SD)	8443001061129003000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
191	8449001200056000000VN	Deposits of AP Technology Services Ltd.	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
192	8449001200059000000VN	Deposits of AP Handloom Weaver's Co-Op Society Ltd (APCO)	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
193 (a.)	8449001200060000000VN	Deposits of AP State Co-Op Fisheries Federation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
194 (b.)	8449001200060000000VN	Deposits of AP State Co-Op Fisheries Federation	8448001201520000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
195	8449001200061000000VN	Deposits of AP Vaidya VidhanaParishad	8443001061117000000VN	Vaidya VidhaanParishad
196	8449001200062000000VN	Deposits of Agricultural Co-Op Oil Seeds Growers Fed Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
197	8449001200063000000VN	Deposits of AP Seeds Development Corporation Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
198	8449001200065000000VN	Deposits of AP State Mega Seed Park Ltd.	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
199	8449001200066000000VN	Deposits of Needy Co-Operative Sugar Factories (Loan from NCDC, New Delhi)	8443001110120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
200	8449001200067000000VN	Deposits of AP State Trading Corporation Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
201	8449001200069000000VN	Deposits of AP State Co-Op Union	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
202	8449001200070000000VN	Deposits of AP Noorbasha / Dudekula Muslim Co-Op Societies Federation Ltd.	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
203 (a.)	8449001200071000000VN	Deposits of AP Medical, Housing and Infrastructure DevpCorpn Ltd	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
203 (b.)	8449001200071000000VN	Deposits of AP Medical, Housing and Infrastructure DevpCorpn Ltd	8448001201520000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
204	8449001200072000000VN	Deposits of AP Science Center	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
205	8449001200074000000VN	Deposits of AP State Council of Sciences & Technology	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
206	8449001200075000000VN	Deposits of MahilaSadhikaraSamstha	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
207	8449001200077000000VN	Deposits of Societies of Training & Employment Promotion (STEP)	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
208	8449001200078000000VN	Deposits of AP Space Applications Centre	8443001061111000000VN	Other Institutions / Societies / Councils / Boards / Academies
209	8449001200079000000VN	Deposits of Leather Industries Development Corporation of AP Ltd.	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
210	8449001200080000000VN	Deposits of AP Nayee Brahmin Co-Op Society Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies

S. No.	Existing Head of Account	Existing HoA Description	Re-classified HoA	Re-classified HoA Description
211	8449001200082000000VN	Deposits of AP Valmiki / Boya Co-Op Societies Fed Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
212	8449001200085000000VN	Deposits of Amaravati Metro Rail Corporation	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
213	8449001200086000000VN	Deposits of AP Krishna BalijaPoosala Co-Op Societies Fed Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
214	8449001200087000000VN	Deposits of AP Sagara (Uppara) Co-Op Societies Fed Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
215	8449001200089000000VN	Deposits from AP Bhattaraja Co-Op Societies Fed Ltd	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
216 (a.)	8449001200092000000VN	Deposits of Horticulture Development Agency	8443001060227000000VN	Deposits of Government Departments
216 (b.)	8449001200092000000VN	Deposits of Horticulture Development Agency	8443001111527000000VN	Deposits of Government Departments
217	8449001200093000000VN	Development of Mineral Resources and Technology Upgradation Funds	8443001110120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
218	8449001200096000000VN	Deposits of AP Toddy Tappers Co-Op Society	8443001061120000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
219 (a.)	8449001200098000000VN	Deposits of AP Urban Finance Infrastructure Development Corporation	8443001060220000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies
219 (b.)	8449001200098000000VN	Deposits of AP Urban Finance Infrastructure Development Corporation	8448001201520000000VN	Deposits of Government Companies, Corporations and other Autonomous Bodies